

**SCHEDULE C-EZ
(Form 1040)**

**Net Profit From Business
(Sole Proprietorship)**

OMB No. 1545-0074

2014
Attachment
Sequence No. **09A**

Department of the Treasury
Internal Revenue Service (99)

▶ **Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.**
▶ **Attach to Form 1040, 1040NR, or 1041. ▶ See instructions on page 2.**

Name of proprietor

Social security number (SSN)

Part I General Information

**You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter business code (see page 2)

C Business name. If no separate business name, leave blank.

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

F Did you make any payments in 2014 that would require you to file Form(s) 1099? (see the Schedule C instructions) **Yes** **No**

G If "Yes," did you or will you file required Forms 1099? **Yes** **No**

Part II Figure Your Net Profit

| | | | |
|----------|---|----------|--|
| 1 | Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see <i>Statutory employees</i> in the instructions for Schedule C, line 1, and check here <input type="checkbox"/> | 1 | |
| 2 | Total expenses (see page 2). If more than \$5,000, you must use Schedule C | 2 | |
| 3 | Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12 , and Schedule SE, line 2 , or on Form 1040NR, line 13 and Schedule SE, line 2 (see instructions). (Statutory employees do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3 | 3 | |

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

- 4** When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____
- 5** Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for:
- a** Business _____ **b** Commuting (see page 2) _____ **c** Other _____
- 6** Was your vehicle available for personal use during off-duty hours? **Yes** **No**
- 7** Do you (or your spouse) have another vehicle available for personal use? **Yes** **No**
- 8a** Do you have evidence to support your deduction? **Yes** **No**
- b** If "Yes," is the evidence written? **Yes** **No**